

The Assam Motor Vehicles Taxation (Amendment) Bill, 2022

**A
BILL**

further to amend the Assam Motor Vehicles Taxation Act, 1936.

Preamble

Whereas, it is expedient further to amend the Assam Motor Vehicles Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act No.
IX of 1936

It is hereby enacted in the Seventy-third Year of the Republic of India as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2022.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.


Amendment in
Schedule -I

2. In the principal Act, in the Schedule-I,-
 - (i) for the ARTICLE No.1(A), the following shall be substituted, namely :-

Sl. No.	Cost price of the 4 Wheeler Vehicle and original price thereof, excluding GST	Rate of OTT for new vehicles to be registered for first time	Mode of Payment of OTT for 15 (fifteen) years	Rate of OTT if the owner pays the full Motor Vehicle Tax (OTT) at the time of first registration
1	Original Cost price upto Rs. 4.00 Lakhs	5% of the Original Cost	To be paid in full at the time of first registration.	NA
2	Original Cost price above up to Rs. 4.00 Lakhs and upto Rs. 6.00 Lakhs	6% of the Original Cost	To be paid in full at the time of first registration.	NA
3	Original Cost price above up to Rs. 6.00 Lakhs and upto Rs. 12.00 Lakhs	7% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	6% of the Original Cost

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4	Original Cost price above up to Rs. 12.00 Lakhs and upto Rs. 15.00 Lakhs	7.5% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	6.5% of the Original Cost
5	Original Cost price above up to Rs. 15.00 Lakhs and upto Rs. 20.00 Lakhs	9% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	8% of the Original Cost
6	Original Cost price above up to Rs. 20.00 Lakhs and upto Rs. 30.00 Lakhs	12% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	11% of the Original Cost
7	Original Cost price above Rs. 30.00 Lakhs	14% of the Original Cost	75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of first 5(five) years	13% of the Original Cost
8	Old vehicles required to be registered in Assam on Transfer from other States	(A) OTT to be fixed after allowing a depreciation @7% per annum of tax payable for the same category of Vehicle at the Current Cost price, if the age of the Vehicle is less than 5 (five) years . (B) 10% depreciation if age of the vehicle is in between 5 (five) to 10 (ten) years. (C) 12%	To be paid in full at the time of registration	(A) OTT to be fixed after allowing a depreciation @7% per annum of tax payable for the same category of Vehicle at the Current Cost price, if the age of the Vehicle is less than 5 (five) years. (B) 10% depreciation if age of the vehicle is in between 5 (five) to 10 (ten) years. (C) 12%


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	depreciation if age of the vehicle is above 10 (ten) years and 15 (fifteen) years.		depreciation if age of the vehicle is above 10 (ten) years and 15 (fifteen) years.
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(ii) after the ARTICLE NO. 1(D), a new ARTICLE No. 1(E) shall be inserted, namely:-

“ARTICLE NO. 1(E) : Green Tax for Motor Vehicles

1. Levying of Green Tax on Non-Transport vehicles older than 15 (fifteen) years for the next renewal for 5 (five) years is as follows :-

1.	Two Wheeler	:	Rs.3000/-
2.	Other than Two Wheeler:-		
	A	Vehicle up to 1000 CC engine capacity	: Rs.5000/-
	B	More than 1000 CC up to 1500 CC engine capacity	: Rs.8000/-
	C	More than 1500 CC up to 2000 CC engine capacity	: Rs.10000/-
	D	Above 2000 CC engine capacity	: Rs.15000/-

2. Levying of Green Tax at the rate of 25% of Annual Road Tax on all categories of Transport vehicle older than 10 (ten) years at the time of renewal of Fitness Certificate over and above the regular applicable Motor Vehicle Tax.”

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STATEMENT OF OBJECTS AND REASONS

The objective is to introduce the Bill, namely the Assam Motor Vehicles Taxation (Amendment) Bill, 2022 to further amend the Assam Motor Vehicle Taxation Act, 1936.

The Cabinet approved the following :-

1. The existing to slab system will continue, however 75% of Motor Vehicle Tax (OTT) will have to be paid at the time of first registration of vehicle and remaining 25% to be paid before the end of 5 (five) years.
2. If the owner pays the full Motor Vehicle Tax (OTT) at the time of purchase of vehicle/ first registration, the rate of MV Tax/ OTT shall be reduced by 1%.
3. To introduce : Green Tax for Motor Vehicles.

Hence the Bill.


(Shri Parimal Suklabaidya) 7/9/18
Minister, Transport


Principal Secretary,
Assam Legislative Assembly

FINANCIAL MEMORANDUM

This Bill does not entail any expenditure from the Consolidated Fund of the State once it comes into force.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill does not propose to delegate legislative power to the Executive.



**EXTRACT OF ARTICLE No.1(A) AND 1(E) OF THE ASSAM MOTOR VEHICLE
AMENDMENT ACT, 1936**

UNDER AMENDMENT

ARTICLE NO.1(A) In the principal Act, in the Schedule-I, for the ARTICLE No.1(A)
is Amended

ARTICLE No. 1(E) after the ARTICLE No. 1(D), a new ARTICLE NO.1(E) : Green
Tax for Motor Vehicles is introduced.

